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December 18, 2006

United States Patent and Trademark Office
Commissioner for Patents
P.O. Box 1450
Alexandria VA 22313-1450

Re: Application # 10/783,294
Keith H. Hebron – Canopy Lift System (Truck Topper Lift System)

Attention: Stanback, P.- Legal Instruments Examiner

This letter is in response to your letter dated 12/01/2006 and to our conversation of 12/18/2006.

Attached are the original, amended, and new claims for the above mentioned application.

Thank you for your action in this matter,

Yours truly,

Keith Hebron
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Nanaimo, B.C.
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Attached ...List of Claims pg 12 to 14